



Form MFUT-15 instructions

General Information

Who must file Form MFUT-15? You must file Form MFUT-15 each quarter if you are an Illinois-based motor carrier licensed under the International Fuel Tax Agreement (IFTA). You must report the operations of all qualified vehicles within your fleet.

When is Form MFUT-15 due? Form MFUT-15, properly signed and with full payment, is due on or before the last day of the month following the quarter covered by the return.

How do I get a certified copy of my return? If you want a certified copy of your return, you must provide an additional copy of your return and a pre-addressed, stamped envelope at the time you file.

How do I correct a return I have already filed? If you need to correct a prior return, you may contact us for a blank return. You may also use a copy of the original return filed for that quarter by marking the filing status "amended," making any necessary changes, signing and dating the copy.

How long must I keep records? You must keep the records required to substantiate the information you report on this return for at least four years from the due date of the return or the date filed, whichever is later.

General Instructions

Round all miles to the nearest whole mile. Round all gallons to the nearest whole gallon. For example, show 50,000.4 as 50,000 and 50,000.5 as 50,001.

Convert all kilometers to miles by multiplying the number of kilometers by 0.62137. Convert all liters to gallons by multiplying the number of liters by 0.2642.

Make a copy of Side 2 of the return before you begin. You may need additional room to complete Step 3. Add all Side 2 totals together and write the sum on Side 1 of the return.

Include your account number and reporting period on your remittance.

When you have completed the return, make a copy for your records and mail the return in the enclosed envelope. If you misplace the enclosed envelope, mail your completed return to:

MOTOR FUEL USE TAX SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19027
SPRINGFIELD IL 62794-9027

If you have questions, call our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. at 217 785-1397.

Specific Instructions

Step 1: Figure your miles per gallon

Fuel type - The fuel types most commonly used have been preprinted in Step 1. For other fuel types, see the Fuel Type Table. Write the abbreviation of the fuel you used on the blank line provided.

Column A - Write the total miles traveled everywhere (in both IFTA and non-IFTA jurisdictions) for the appropriate fuel type. The sum of miles by fuel type listed in Column F must equal the total miles indicated in Column A for that fuel type.

Column B - Write the total gallons of fuel consumed everywhere (in both IFTA and non-IFTA jurisdictions) for the appropriate fuel type.

Column C - Divide Column A by Column B. Round to two decimal places.

Example: Column A = 30,000. Column B = 7,000.
 $30,000 \div 7,000 = 4.285$. Write "4.29" in Column C.

Step 2: Tell us your filing status

"Quarterly filing" is already marked for your convenience. If any other status applies, please mark with an "X." If you are cancelling your license, you must specify the effective date.

Step 3: Figure your tax due or credit claimed

Your operations in **all** jurisdictions must be reported.

If you traveled in an IFTA jurisdiction that

- imposes a motor fuel use tax for the specific fuel type you used, you must complete Columns D through M.
- does **not** impose a motor fuel use tax on the specific type of fuel you used (indicated with no tax rate on the rate tax sheet), you must still report these miles and gallons for this fuel by completing Columns D through J.
- imposes an **additional tax (surcharge)** that is not collected at the pump, see the Surcharge Example and Instructions on the back of these instructions.

If you traveled in a **non-IFTA** jurisdiction (Alaska; Washington, D.C.; Mexico; etc.), you must report these miles and gallons for this fuel by completing Columns D through J. See the All Other Jurisdiction Travel Example on the back of these instructions.

Column D - Using the appropriate quarter's IFTA Fuel Tax Rate Sheet, write the abbreviation for each IFTA jurisdiction in which you traveled. If you are reporting more than one fuel type per jurisdiction, write the IFTA jurisdiction abbreviation in Column D next to each fuel type you enter in Column E.

Column E - Write the abbreviation for each fuel type consumed in each IFTA jurisdiction. See the Fuel Type Table for the fuel type abbreviations.

Column F - The total miles traveled in each IFTA jurisdiction during the reporting period must include all taxable and non-taxable miles.

Column G - Taxable miles vary from jurisdiction to jurisdiction. See your Motor Fuel Use Tax Compliance Manual to ensure proper reporting of taxable miles. All miles traveled in Illinois are considered taxable except miles accumulated while driving on a single-trip permit. You must submit claims for refunds for Illinois non-highway use on Form RMFT-11, Motor Fuel Use Tax Refund Claim.

Column H - For each jurisdiction and fuel type, divide the taxable miles (Column G) by the average miles per gallon (Column C).

Column I - Tax-paid gallons include fuel you purchased from service stations and withdrew from tax-paid bulk storage in the specified jurisdiction during the reporting period.

Column J - Subtract the tax-paid gallons (Column I) from the taxable gallons (Column H) for each IFTA jurisdiction. If the result is a credit, write the amount in brackets.

Column K - Using the appropriate quarter's IFTA Fuel Tax Rate Sheet, write the fuel tax rate for each IFTA jurisdiction entered in Column D.

Column L - Multiply the net taxable gallons (Column J) by the tax rate for each IFTA jurisdiction (Column K). If the result is a credit, write the amount in brackets.

Column M - If your return is filed late, you owe interest to each IFTA jurisdiction where tax is due. To compute the proper interest, multiply the tax due (Column L) for that jurisdiction by 1 percent (.01) per month. A fraction of a month is considered a whole month. If you have a credit in Column L, do not compute interest for that jurisdiction and fuel type.

Step 4: Figure your total tax due or refund claimed

Line 2 - If you filed after the due date and have

- a **balance due**, multiply Line 1 by 10 percent (.10). Write this amount or "\$50," whichever is greater, on Line 2.
- a **credit due**, write "\$50" on Line 2.
- **no tax or credit due**, write "\$50" on Line 2.

Penalty is also assessed for taxes that are not paid in full.

Line 5 - Any prior quarter's balance due or credit will be preprinted on this line. Please contact us if you have questions about this amount.

Line 6 - We will automatically issue refunds for overpayments of \$25 or more. We will credit overpayments of less than \$25 to your next quarter's return.

Surcharge Example and Instructions

Some jurisdictions impose an additional tax (surcharge) that is not collected at the pump. If you traveled in a jurisdiction that imposes a surcharge (see IFTA Fuel Tax Rate Sheet), you must complete two lines in Step 3 for that jurisdiction. See the example and instructions below.

Example

D Juris- diction	E Fuel type (See Fuel Type Table)	F Total miles	G Taxable miles	H Taxable gallons (Divide Column G by Step 1, Column C)	I Tax-paid gallons	J Net taxable gallons (Subtract Column I from Column H)	K Tax rate	L Tax or credit due (Multiply Column J by Column K)	M Interest due
1 IN	D	30,000	30,000	5,700	4,500	1,200	.1600	\$192.00	\$
2 Surcharge				5,700		5,700	.1100	\$627.00	\$

Instructions

Line 1 - Complete Columns D through M for the applicable jurisdiction.

Line 2 - Write "surcharge" through Columns D and E. Do not complete Columns F, G, and I (you may block them out). Copy the amount from Line 1, Column H, to Line 2, Columns H and J. Write the surcharge tax rate in Column K and figure Columns L and M.

All Other Jurisdiction Travel Example

If you traveled in non-IFTA jurisdictions (for example, Alaska; Washington, D.C.; or Mexico), you must report these miles and gallons. Combine all non-IFTA operations and write the abbreviation "OM" (other miles) in Column D. Complete Columns D through J. See the example below.

Example

D Juris- diction	E Fuel type (See Fuel Type Table)	F Total miles	G Taxable miles	H Taxable gallons (Divide Column G by Step 1, Column C)	I Tax-paid gallons	J Net taxable gallons (Subtract Column I from Column H)	K Tax rate	L Tax or credit due (Multiply Column J by Column K)	M Interest due
OM	D	30,000	30,000	5,700	4,500	1,200			
OM	G	26,200	26,200	2,950	2,950	0			
OM	P	4,350	4,350	670	600	70			